

CITY OF CAWKER CITY, KANSAS
FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2012

CITY OF CAWKER CITY, KANSAS
CITY OF THE THIRD CLASS
For the Year Ended December 31, 2012

Wayne Musgrove, Mayor

CITY COUNCIL

Doug Bader
James Hughes

Carol Porter
Doug Strathman

Jan Cornely

CITY OFFICERS

Pamila Brummer, Clerk

Harry Ganteinbein, Attorney

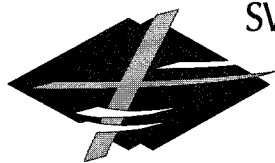
Carol Weeks, Treasurer

CITY OF CAWKER CITY, KANSAS

For the Year Ended December 31, 2012

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Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Council
City of Cawker City, Kansas 67437

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Cawker City, a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2012 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Cawker City to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Cawker City as of December 31, 2012, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Cawker City as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2012 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, schedules of regulatory basis receipts and expenditures-actual-related municipal entity (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2012 basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2012 basic financial statement. The 2012 information has been subjected to the auditing procedures applied in the audit of the 2012 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2012 basic financial statement or to the 2012 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2012 basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2011 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedules of regulatory basis receipts and expenditures-actual-related municipal entity (Schedules 2 and 4 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2011 basic financial statement upon which we rendered an unqualified opinion dated August 23, 2012. The 2011 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link <http://da.ks.gov/ar/muniserv/>. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 basic financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2011 basic financial statement or to the 2011 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 basic financial statement as a whole, on the basis of accounting described in Note 1.

Swindoll, Janzen, Hawk & Loyd, LLC

Certified Public Accountants

July 3, 2013

CITY OF CAWKER CITY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASHRegulatory Basis

For the Year Ended December 31, 2012

	Beginning Unencum- bered Cash Balance	Prior Year Cancelled Encumb- rances	Receipts	Expendi- tures	Ending Un- encumbered Cash Balance	Add: Encum- brances and Accounts Payable	Ending Cash Balance
GENERAL FUND:							
General Fund	\$ 46,323	\$ -	\$ 245,462	\$ 229,799	\$ 61,986	\$ 6,783	\$ 68,769
SPECIAL PURPOSE FUNDS:							
Library Fund	-	-	11,438	11,307	131	-	131
Youth Activity Fund	4,839	-	825	5,664	-	-	-
Special Highway Fund	7,036	-	12,072	19,003	105	729	834
Special Parks and Recreation Fund	7,481	-	1,777	4,373	4,885	-	4,885
Street Maint. and Reconstruction Fund	3,129	-	40,706	40,228	3,607	120	3,727
State Grants Fund	3,900	-	12,000	3,900	12,000	-	12,000
Total Special Purpose Funds	26,385	-	78,818	84,475	20,728	849	21,577
CAPITAL PROJECT FUNDS:							
Sewer Project Fund	(731)	-	107,200	103,036	3,433	-	3,433
Municipal Equipment Reserve Fund	11,003	-	16,000	-	27,003	-	27,003
Capital Improvements Reserve Fund	30,349	-	-	-	30,349	-	30,349
Total Capital Project Funds	40,621	-	123,200	103,036	60,785	-	60,785
BUSINESS FUNDS:							
Electric Utility Fund	217,541	-	529,391	545,546	201,386	26,655	228,041
Electric Operations and Maint Reserve Fund	166,085	-	10,000	-	176,085	-	176,085
Water Utility Fund	40,733	-	98,151	106,842	32,042	1,826	33,868
Water Reserve Fund	35,640	-	7,500	-	43,140	-	43,140
Sewer Utility Fund	47,706	-	65,352	57,696	55,362	417	55,779
Landfill Fund	2,837	-	46,547	48,208	1,176	2,000	3,176
Municipal Golf Course Fund	296	-	24,297	15,182	9,411	-	9,411
Total Business Funds	510,838	-	781,238	773,474	518,602	30,898	549,500
RELATED MUNICIPAL ENTITY:							
Library Board	9,943	-	17,782	19,661	8,064	-	8,064
Total Financial Reporting Entity (Excluding Agency Funds)	\$ 634,110	\$ -	\$ 1,246,500	\$ 1,210,445	\$ 670,165	\$ 38,530	\$ 708,695
COMPOSITION OF CASH:							
Petty Cash							\$ 100
Checking Account - Farmers & Merchants State Bank							29,323
Grant Account - Farmers & Merchants State Bank							12,000
Certificates of Deposit - Farmers & Merchants State Bank							665,000
Related Municipal Entity							8,064
Total Cash							714,487
Less Agency Funds per Schedule 3							(5,792)
Total Financial Reporting Entity (Excluding Agency Funds)							\$ 708,695

CITY OF CAWKER CITY, KANSAS
NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

The City of Cawker City is a municipal corporation governed by an elected mayor and an elected five-member council. The regulatory financial statement presents the City of Cawker City (the municipality) and its related municipal entity. The related municipal entity is included in the City's reporting entity because it was established to benefit the city and/or its constituents.

Library Board. The City of Cawker City Library Board operates the City's public library. Acquisition or disposition of real property by the board must be approved by the City. Bond issuances must also be approved by the City.

(b) Regulatory Basis Fund Types

General Fund - the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund - used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund - used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund - used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Fund - funds financed in whole or in part by fees charged to users of the goods or services (i.e. water fund, electric fund, etc.).

Trust Fund - funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund - funds used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e. payroll clearing fund, county treasurer tax collection accounts, etc.).

(c) Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

The City has approved a charter ordinance that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City to use the statutory basis of accounting.

(d) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for 2012.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

No statutory violations noted in 2012.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

3. DEPOSITS AND INVESTMENTS (CONT.)

Concentration of credit risk. State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The City does not have investments at December 31, 2012.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2012.

At December 31, 2012, the City's carrying amount of deposits was \$706,323 and the bank balance was \$718,108. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and the remaining \$468,108 was collateralized with a letter of credit with the City's financial institution.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

4. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2012, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Golf Green Surface Lease Purchase	5.00%	09/17/07	\$ 70,000	2019	\$ 51,049	\$ -	\$ 5,345	\$ 45,704	\$ 2,555
KDHE Revolving Loan	2.36%	09/01/12	255,926	1932	-	255,669	6,033	249,636	2,358
Total Contractual Indebtedness					\$ 51,049	\$ 255,669	\$ 11,378	\$ 295,340	\$ 4,913

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	Year								
	2013	2014	2015	2016	2017	2018 to 2022	2023 to 2022	2028 to 2022	Total
PRINCIPAL:									
Golf Green Surface Lease Purchase	\$ 5,613	\$ 5,893	\$ 6,188	\$ 6,498	\$ 6,823	\$ 14,689	\$ -	\$ -	\$ 45,704
KDHE Revolving Loan	47,902	8,608	8,835	9,067	9,305	50,321	57,288	58,310	249,636
Total Principal	53,515	14,501	15,023	15,565	16,128	65,010	57,288	58,310	295,340
INTEREST:									
Golf Green Surface Lease Purchase	2,287	2,006	1,711	1,402	1,076	1,111	-	-	9,593
KDHE Revolving Loan	5,749	5,209	4,983	4,751	4,513	18,768	11,801	3,870	59,644
Total Interest	8,036	7,215	6,694	6,153	5,589	19,879	11,801	3,870	69,237
TOTAL PRINCIPAL AND INTEREST	\$ 61,551	\$ 21,716	\$ 21,717	\$ 21,718	\$ 21,717	\$ 84,889	\$ 69,089	\$ 62,180	\$ 364,577

5. DEFINED BENEFIT PENSION PLAN

Plan Description. The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. Kansas law provides that the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

The State of Kansas is required to contribute the statutory required employers share.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post Employment Benefits

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

(b) Other Employee Benefits

Vacation - Vacation leave if not taken shall not accrue from year to year. No vacation leave shall be taken until a new employee has completed six months of continuous service. Employees may use vacation leave in units of not less than one hour. Upon retirement, discharge, dismissal, or other circumstances of separation of an employee from his employment with the City, the City shall pay to such employee the value of any earned but unused vacation leave.

Each permanent full-time employee will accrue vacation leave as follows:

<u>Years of Service</u>	<u>0 to 9</u>	<u>10 +</u>
Hours earned per month	6.67	10
Maximum accumulation	80	120
Equivalent work days	10	15

Sick leave - All full-time employees who work at least 40 hours or more per week, shall be entitled to sick leave with pay for absences resulting from personal illness, injuries, accidents or other physical incapacities, occurring either on or off the job. Sick leave, if not taken, shall accrue to no more than 480 hours at the end of each year. All excess sick days not used by the end of the year will be forfeited. Upon termination, no employee will be compensated for unused sick leave.

Amount of sick leave - Eligible employees shall earn eight hours of sick leave for each full month of service.

7. CLAIMS AND JUDGMENTS

The City participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the City.

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injury to employees, and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2011 to 2012 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations, the City is a party to various claims, legal actions and complaints. It is the opinion of the City's management and legal counsel that these matters are not anticipated to have a material impact on the City.

8. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
State Grants	General	Close fund	\$ 505
Electric Utility	General	K.S.A. 12-825d	15,000
Electric Utility	Electric Reserve	K.S.A. 12-825d	10,000
Water Utility	Water Reserve	K.S.A. 12-825d	7,500
Water Utility	Municipal Equipment Reserve	K.S.A. 12-825d	3,000
Electric Utility	Municipal Equipment Reserve	K.S.A. 12-825d	5,000
Street Maint.	Municipal Equipment Reserve	CO-7	8,000
Youth Activity	General	Close fund	<u>4,933</u>
Total			<u>\$ 53,938</u>

9. SUBSEQUENT EVENTS

The City was awarded a CDBG grant in 2013 in the amount of \$384,700. This project is estimated to cost a total of \$395,700. The City will receive \$5,000 from Weatherization and is obligated for the difference of \$6,000.

Management has evaluated the effects of the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

CITY OF CAWKER CITY, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2012

CITY OF CAWKER CITY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**Regulatory Basis****(Budgeted Funds Only)****For the Year Ended December 31, 2012**

	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
GENERAL FUND:					
General Fund	\$ 260,386	\$ -	\$ 260,386	\$ 229,799	\$ (30,587)
SPECIAL PURPOSE FUNDS:					
Library Fund	11,307	-	11,307	11,307	-
Youth Activity Fund	5,883	-	5,883	5,664	(219)
Special Highway Fund	19,775	-	19,775	19,003	(772)
Special Park and Recreation Fund	5,586	-	5,586	4,373	(1,213)
Street Maint. and Reconstruction Fund	62,937	-	62,937	40,228	(22,709)
BUSINESS FUNDS:					
Electric Utility Fund	675,200	-	675,200	545,546	(129,654)
Water Utility Fund	116,187	-	116,187	106,842	(9,345)
Sewer Utility Fund	103,048	-	103,048	57,696	(45,352)
Landfill Fund	50,054	-	50,054	48,208	(1,846)
Municipal Golf Course Fund	17,539	-	17,539	15,182	(2,357)

CITY OF CAWKER CITY, KANSAS

GENERAL FUNDGENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes -				
Ad valorem property tax	\$ 15,353	\$ 44,290	\$ 50,873	\$ (6,583)
Back tax collections	2,733	5,709	-	5,709
Motor vehicle tax	13,047	7,358	5,127	2,231
Recreational vehicle tax	302	142	119	23
16/20M vehicle tax	104	176	35	141
Sales tax	50,963	48,282	43,000	5,282
Local alcoholic liquor tax	2,242	1,777	2,042	(265)
In lieu of tax	-	-	3,500	(3,500)
Neighborhood revitalization	-	-	(2,487)	2,487
Other tax	-	4,263	-	4,263
Occupational tax	-	-	300	(300)
Total Taxes	84,744	111,997	102,509	9,488
Licenses and Permits -				
Utility franchise taxes	12,801	11,351	14,000	(2,649)
Building permits	754	840	600	240
Total Licenses and Permits	13,555	12,191	14,600	(2,409)
Fines, Forfeitures and Penalties -				
Court fines	531	2,227	800	1,427
Use of Money and Property -				
Interest income	8,075	5,996	2,000	3,996
Other Income -				
FEMA	-	-	1,000	(1,000)
Rental income	-	-	6,000	(6,000)
Utility sales tax and penalties	19,539	18,564	18,000	564
Gifts and donations	-	3,812	-	3,812
Reimbursements	39,854	48,233	60,000	(11,767)
Miscellaneous	10,701	22,004	1,500	20,504
Total Other Income	70,094	92,613	86,500	6,113
Transfers In -				
Electric Utility Fund	10,000	15,000	15,000	-
State Grants Fund	-	505	-	505
Youth Activity Fund	-	4,933	-	4,933
Total Transfers In	10,000	20,438	15,000	5,438
Total Receipts	186,999	245,462	\$ 221,409	\$ 18,615

CITY OF CAWKER CITY, KANSAS

GENERAL FUNDGENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011 Actual</u>	<u>2012</u>		<u>Variance - Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Expenditures				
General Government -				
Personal services	\$ 64,322	\$ 69,160	\$ 39,000	\$ 30,160
Contracted services	49,605	40,902	36,000	4,902
Commodities	4,871	7,066	3,199	3,867
Capital outlay	13,154	1,265	20,100	(18,835)
Refunds	40	17	-	17
Total General Government	<u>131,992</u>	<u>118,410</u>	<u>98,299</u>	<u>20,111</u>
Police Department -				
Personal services	6,685	16,127	21,000	(4,873)
Contracted services	1,611	3,686	5,600	(1,914)
Commodities	1,510	2,448	3,000	(552)
Capital outlay	<u>5,747</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Police Department	<u>15,553</u>	<u>22,261</u>	<u>29,600</u>	<u>(7,339)</u>
Governing Body -				
Personal services	<u>775</u>	<u>775</u>	<u>-</u>	<u>775</u>
Fire Department -				
Personal services	322	277	400	(123)
Contracted services	4,313	4,458	6,000	(1,542)
Commodities	980	1,757	900	857
Capital outlay	<u>-</u>	<u>150</u>	<u>3,000</u>	<u>(2,850)</u>
Total Fire Department	<u>5,615</u>	<u>6,642</u>	<u>10,300</u>	<u>(3,658)</u>
Street Department -				
Personal services	2,170	8,165	24,000	(15,835)
Contracted services	6,619	6,331	6,000	331
Commodities	1,462	17,667	13,000	4,667
Capital outlay	<u>-</u>	<u>944</u>	<u>-</u>	<u>944</u>
Total Street Department	<u>10,251</u>	<u>33,107</u>	<u>43,000</u>	<u>(9,893)</u>

CITY OF CAWKER CITY, KANSAS

GENERAL FUNDGENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		<u>2012</u>		<u>Variance -</u>
	<u>2011</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Expenditures (cont.)				
Park -				
Personal services	\$ 12,183	\$ 5,799	\$ 3,000	\$ 2,799
Contracted services	2,932	10,291	1,000	9,291
Commodities	3,102	1,879	2,000	(121)
Capital outlay	7,037	2,981	200	2,781
Total Park	25,254	20,950	6,200	14,750
Public Housing -				
Personal services	27,259	27,654	34,000	(6,346)
Noxious Weed -				
Commodities	873	-	2,000	(2,000)
Employee Benefits -				
Social security & hospital insurance	-	-	17,000	(17,000)
Retirement	-	-	8,000	(8,000)
Workmans compensation	-	-	6,000	(6,000)
Unemployment insurance	-	-	2,500	(2,500)
Total Employee Benefits	-	-	33,500	(33,500)
Neighborhood revitalization	-	-	3,487	(3,487)
Total Expenditures	217,572	229,799	\$ 260,386	\$ (30,587)
Receipts Over (Under) Expenditures	(30,573)	15,663		
Unencumbered Cash, Beginning	76,896	46,323		
Unencumbered Cash, Ending	\$ 46,323	\$ 61,986		

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUNDLIBRARY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance - Over (Under)
		Actual	Budget	
Receipts				
Ad valorem tax	\$ 7,792	\$ 7,877	\$ 9,047	\$ (1,170)
Delinquent tax	478	1,139	-	1,139
Motor vehicle tax	2,425	2,444	2,601	(157)
Recreational vehicle tax	57	59	60	(1)
16/20 vehicle tax	18	34	18	16
Neighborhood revitalization	-	(115)	(466)	351
Total Receipts	<u>10,769</u>	<u>11,438</u>	<u>\$ 11,260</u>	<u>\$ 178</u>
Expenditures				
Neighborhood revitalization	-	-	\$ 466	\$ (466)
Library Board Appropriation	<u>10,900</u>	<u>11,307</u>	<u>10,841</u>	<u>466</u>
Total Expenditures	<u>10,900</u>	<u>11,307</u>	<u>\$ 11,307</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	(131)	131		
Unencumbered Cash, Beginning	<u>131</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 131</u>		

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUNDYOUTH ACTIVITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance - Over (Under)
		Actual	Budget	
Receipts				
Sign rental	\$ 1,150	\$ 825	\$ 1,050	\$ (225)
Gifts and donations	202	-	-	-
Total Receipts	1,352	825	\$ 1,050	\$ (225)
Expenditures				
Other youth activities	1,100	731	\$ 5,683	\$ (4,952)
Baseball donations	-	-	200	(200)
Transfer to General Fund	46	4,933	-	4,933
Total Expenditures	1,146	5,664	\$ 5,883	\$ (219)
Receipts Over (Under) Expenditures	206	(4,839)		
Unencumbered Cash, Beginning	4,633	4,839		
Unencumbered Cash, Ending	\$ 4,839	\$ -		

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUNDSPECIAL HIGHWAY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance - Over (Under)
		Actual	Budget	
Receipts				
State of Kansas - Fuel tax	\$ 12,239	\$ 12,072	\$ 12,570	\$ (498)
Other income	3,000	-	200	(200)
Total Receipts	15,239	12,072	\$ 12,770	\$ (698)
Expenditures				
Personal services	327	-	\$ 7,000	\$ (7,000)
Contractual services	2,076	3,111	3,000	111
Commodities	12,145	15,892	2,000	13,892
Capital outlay	-	-	7,775	(7,775)
Total Expenditures	14,548	19,003	\$ 19,775	\$ (772)
Receipts Over (Under) Expenditures	691	(6,931)		
Unencumbered Cash, Beginning	6,345	7,036		
Unencumbered Cash, Ending	\$ 7,036	\$ 105		

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUNDSPECIAL PARKS AND RECREATION FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		<u>2012</u>		
	<u>2011</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Alcoholic liquor tax	\$ 2,242	\$ 1,777	\$ 2,042	\$ 265
Expenditures				
Personal services	-	-	\$ 1,200	\$ (1,200)
Contractual services	955	1,150	1,500	(350)
Commodities	-	-	500	(500)
Capital outlay	-	3,223	2,386	837
Total Expenditures	955	4,373	\$ 5,586	\$ (1,213)
Receipts Over (Under) Expenditures	1,287	(2,596)		
Unencumbered Cash, Beginning	6,194	7,481		
Unencumbered Cash, Ending	\$ 7,481	\$ 4,885		

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUNDSTREET MAINTENANCE AND RECONSTRUCTION FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance - Over (Under)
		Actual	Budget	
Receipts				
Ad valorem tax	\$ 53,118	\$ 22,931	\$ 26,340	\$ (3,409)
Delinquent tax	1,302	3,749	-	3,749
Motor vehicle tax	7,578	13,878	17,736	(3,858)
Recreational vehicle tax	183	374	410	(36)
16/20 vehicle tax	52	110	122	(12)
Neighborhood revitalization	-	(336)	(1,489)	1,153
Reimbursed expenses	6,174	-	-	-
Total Receipts	68,407	40,706	\$ 43,119	\$ (2,413)
Expenditures				
Personal services	16,939	8,696	\$ 14,000	\$ (5,304)
Contractual services	13,170	10,994	12,000	(1,006)
Commodities	25,738	10,538	16,000	(5,462)
Capital outlay	1,500	2,000	11,448	(9,448)
Neighborhood revitalization rebate	-	-	1,489	(1,489)
Transfer to Municipal Equipment Reserve Fund	8,000	8,000	8,000	-
Total Expenditures	65,347	40,228	\$ 62,937	\$ (22,709)
Receipts Over (Under) Expenditures	3,060	478		
Unencumbered Cash, Beginning	69	3,129		
Unencumbered Cash, Ending	\$ 3,129	\$ 3,607		

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUNDSTATE GRANTS FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u>	<u>2012</u>
	<u>Actual</u>	<u>Actual</u>
Receipts		
State grants	\$ 272,917	\$ -
Reimbursed expenses	17	12,000
Total Receipts	<u>272,934</u>	<u>12,000</u>
Expenditures		
Contractual services	259,798	2,936
Refunds	-	459
Transfer to General Fund	-	505
Total Expenditures	<u>259,798</u>	<u>3,900</u>
Receipts Over (Under) Expenditures	13,136	8,100
Unencumbered Cash, Beginning	<u>(9,236)</u>	<u>3,900</u>
Unencumbered Cash, Ending	<u>\$ 3,900</u>	<u>\$ 12,000</u>

CITY OF CAWKER CITY, KANSAS

CAPITAL PROJECT FUNDSEWER PROJECT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u>	<u>2012</u>
	<u>Actual</u>	<u>Actual</u>
Receipts		
KDHE Revolving Loan proceeds	\$ 124,820	\$ 107,200
Prior year purchase order cancelled	7,898	-
Total Receipts	<u>132,718</u>	<u>107,200</u>
Expenditures		
Contractual services	125,416	58,036
Capital outlay	-	45,000
Total Receipts	<u>125,416</u>	<u>103,036</u>
Receipts Over (Under) Expenditures	7,302	4,164
Unencumbered Cash, Beginning	<u>(8,033)</u>	<u>(731)</u>
Unencumbered Cash, Ending	<u>\$ (731)</u>	<u>\$ 3,433</u>

CITY OF CAWKER CITY, KANSAS

CAPITAL PROJECT FUND

MUNICIPAL EQUIPMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u>	<u>2012</u>
	<u>Actual</u>	<u>Actual</u>
Receipts		
Transfer from Electric Utility Fund	\$ 5,000	\$ 5,000
Transfer from Water Utility Fund	-	3,000
Transfer from Street Maintenance and Reconstruction Fund	<u>8,000</u>	<u>8,000</u>
Total Receipts	<u>13,000</u>	<u>16,000</u>
Expenditures		
Contractual services	2,293	-
Capital outlay	<u>10,597</u>	<u>-</u>
Total Expenditures	<u>12,890</u>	<u>-</u>
Receipts Over (Under) Expenditures	110	16,000
Unencumbered Cash, Beginning	<u>10,893</u>	<u>11,003</u>
Unencumbered Cash, Ending	<u>\$ 11,003</u>	<u>\$ 27,003</u>

CITY OF CAWKER CITY, KANSAS

CAPITAL PROJECT FUNDCAPITAL IMPROVEMENTS RESERVE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u>	<u>2012</u>
	<u>Actual</u>	<u>Actual</u>
Receipts		
Miscellaneous	<u>\$ 5,500</u>	<u>\$ -</u>
Expenditures		
Contractual services	3,708	-
Capital outlay	<u>11,443</u>	<u>-</u>
Total Expenditures	<u>15,151</u>	<u>-</u>
Receipts Over (Under) Expenditures	(9,651)	-
Unencumbered Cash, Beginning	<u>40,000</u>	<u>30,349</u>
Unencumbered Cash, Ending	<u>\$ 30,349</u>	<u>\$ 30,349</u>

CITY OF CAWKER CITY, KANSAS

BUSINESS FUNDELECTRIC UTILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance - Over (Under)
		Actual	Budget	
Receipts				
User fees	\$ 526,944	\$ 521,128	\$ 515,000	\$ 6,128
Service connection fees	920	1,183	1,000	183
Reimbursements	-	7,000	5,000	2,000
Other	-	80	5,000	(4,920)
Insurance refund	-	-	1,000	(1,000)
Supplies	-	-	4,000	(4,000)
Total Receipts	<u>527,864</u>	<u>529,391</u>	<u>\$ 531,000</u>	<u>\$ (1,609)</u>
Expenditures				
Personal services	116,915	100,670	\$ 122,000	\$ (21,330)
Contractual services	354,859	362,148	365,000	(2,852)
Commodities	23,595	51,893	30,000	21,893
Capital outlay	12,024	835	132,500	(131,665)
Utility deposit refund	2	-	-	-
Other	-	-	700	(700)
Transfer to Municipal Equipment Reserve Fund	5,000	5,000	5,000	-
Transfer to Electric Reserve Fund	-	10,000	10,000	-
Transfer to General Fund	<u>10,000</u>	<u>15,000</u>	<u>10,000</u>	<u>5,000</u>
Total Expenditures	<u>522,395</u>	<u>545,546</u>	<u>\$ 675,200</u>	<u>\$ (129,654)</u>
Receipts Over (Under) Expenditures	5,469	(16,155)		
Unencumbered Cash, Beginning	<u>212,072</u>	<u>217,541</u>		
Unencumbered Cash, Ending	<u>\$ 217,541</u>	<u>\$ 201,386</u>		

CITY OF CAWKER CITY, KANSAS

BUSINESS FUNDELECTRIC OPERATIONS AND MAINTENANCE RESERVE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u>	<u>2012</u>
	<u>Actual</u>	<u>Actual</u>
Receipts		
Transfer from Electric Utility Fund	\$ -	\$ 10,000
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	10,000
Unencumbered Cash, Beginning	<u>166,085</u>	<u>166,085</u>
Unencumbered Cash, Ending	<u>\$ 166,085</u>	<u>\$ 176,085</u>

CITY OF CAWKER CITY, KANSAS

BUSINESS FUNDWATER UTILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance - Over (Under)
		Actual	Budget	
Receipts				
User fees	\$ 88,821	\$ 95,721	\$ 95,000	\$ 721
Connection fees	635	1,015	700	315
Reimbursements	258	1,390	-	1,390
Miscellaneous	-	25	-	25
Total Receipts	89,714	98,151	\$ 95,700	\$ 2,451
Expenditures				
Personal services	20,222	43,231	\$ 35,000	\$ 8,231
Contractual services	29,001	35,624	25,000	10,624
Commodities	15,133	17,487	18,000	(513)
Capital outlay	4,512	-	30,687	(30,687)
Transfer to Municipal Equipment Reserve Fund		3,000	-	3,000
Transfer to Water Reserve Fund	7,500	7,500	7,500	-
Total Expenditures	76,368	106,842	\$ 116,187	\$ (9,345)
Receipts Over (Under) Expenditures	13,346	(8,691)		
Unencumbered Cash, Beginning	27,387	40,733		
Unencumbered Cash, Ending	\$ 40,733	\$ 32,042		

CITY OF CAWKER CITY, KANSAS

BUSINESS FUND

WATER RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u>	<u>2012</u>
	<u>Actual</u>	<u>Actual</u>
Receipts		
Transfer from Water Utility Fund	\$ 7,500	\$ 7,500
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	7,500	7,500
Unencumbered Cash, Beginning	<u>28,140</u>	<u>35,640</u>
Unencumbered Cash, Ending	<u>\$ 35,640</u>	<u>\$ 43,140</u>

CITY OF CAWKER CITY, KANSAS

BUSINESS FUNDSEWER UTILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance - Over (Under)
		Actual	Budget	
Receipts				
User fees	\$ 62,854	\$ 63,547	\$ 63,000	\$ 547
Hookup fees	25	-	-	-
Reimbursements	1,898	-	2,000	(2,000)
Miscellaneous	-	1,805	550	1,255
Total Receipts	<u>64,777</u>	<u>65,352</u>	<u>\$ 65,550</u>	<u>\$ (198)</u>
Expenditures				
Personal services	22,773	27,517	\$ 18,000	\$ 9,517
Contractual services	10,324	7,051	10,000	(2,949)
Commodities	5,771	6,443	7,000	(557)
Capital outlay	4,512	8,294	48,048	(39,754)
Loan principal	-	6,033	20,000	(13,967)
Loan interest	-	2,358	-	2,358
Total Expenditures	<u>43,380</u>	<u>57,696</u>	<u>\$ 103,048</u>	<u>\$ (45,352)</u>
Receipts Over (Under) Expenditures	21,397	7,656		
Unencumbered Cash, Beginning	<u>26,309</u>	<u>47,706</u>		
Unencumbered Cash, Ending	<u>\$ 47,706</u>	<u>\$ 55,362</u>		

CITY OF CAWKER CITY, KANSAS

BUSINESS FUNDLANDFILL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance - Over (Under)
		Actual	Budget	
Receipts				
User fees	\$ 44,327	\$ 46,127	\$ 50,000	\$ (3,873)
Interest received	1,260	420	-	420
Total Receipts	45,587	46,547	\$ 50,000	\$ (3,453)
Expenditures				
Personal services	-	1,328	\$ 3,000	\$ (1,672)
Contractual services	44,079	44,671	47,000	(2,329)
Commodities	225	209	54	155
Capital outlay	-	2,000	-	2,000
Total Expenditures	44,304	48,208	\$ 50,054	\$ (1,846)
Receipts Over (Under) Expenditures	1,283	(1,661)		
Unencumbered Cash, Beginning	1,554	2,837		
Unencumbered Cash, Ending	\$ 2,837	\$ 1,176		

CITY OF CAWKER CITY, KANSAS

BUSINESS FUNDMUNICIPAL GOLF COURSE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2012			
	2011 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Membership fees	\$ 5,600	\$ 7,050	\$ 6,200	\$ 850
Daily green fees	1,866	2,413	2,800	(387)
Cart shed rental	3,480	3,837	4,000	(163)
Federal grants	-	6,339	-	6,339
Miscellaneous	835	4,658	2,600	2,058
Total Receipts	11,781	24,297	\$ 15,600	\$ 8,697
Expenditures				
Personal services	2,743	1,433	\$ 5,100	\$ (3,667)
Contractual services	1,710	4,162	1,700	2,462
Commodities	772	1,187	1,500	(313)
Capital outlay	-	500	1,339	(839)
Lease purchase payment - principal	5,090	5,345	7,900	(2,555)
Lease purchase payment - interest	2,809	2,555	-	2,555
Total Expenditures	13,124	15,182	\$ 17,539	\$ (2,357)
Receipts Over (Under) Expenditures	(1,343)	9,115		
Unencumbered Cash, Beginning	1,639	296		
Unencumbered Cash, Ending	\$ 296	\$ 9,411		

CITY OF CAWKER CITY, KANSAS

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND CASH DISBURSEMENTS

Regulatory Basis

For the Year Ended December 31, 2012

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Payroll Clearing Fund	\$ 1,183	\$ 247,472	\$ 248,345	\$ 310
Utility Deposit Fund	<u>4,396</u>	<u>4,147</u>	<u>3,061</u>	<u>5,482</u>
Total	<u>\$ 5,579</u>	<u>\$ 251,619</u>	<u>\$ 251,406</u>	<u>\$ 5,792</u>

CITY OF CAWKER CITY, KANSAS

RELATED MUNICIPAL ENTITYLIBRARY BOARDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011 Actual</u>	<u>2012 Actual</u>
Receipts		
CKLS	\$ 4,037	\$ 3,987
Memorials and donations	618	1,545
Interest received	62	63
City allocation	10,900	11,307
E-rate	330	382
Miscellaneous	193	298
Sale of computer & desk	50	-
Grants - State of Kansas	230	200
	<u>16,420</u>	<u>17,782</u>
Total Receipts		
Expenditures		
Personal services	12,166	12,526
Books, periodicals and videos	3,488	3,482
Supplies	1,405	1,472
Miscellaneous	567	434
Education	310	844
Telephone and internet	643	646
Computer	1,604	-
Furniture	884	257
	<u>21,067</u>	<u>19,661</u>
Total Expenditures		
Receipts Over (Under) Expenditures	(4,647)	(1,879)
Unencumbered Cash, Beginning	<u>14,590</u>	<u>9,943</u>
Unencumbered Cash, Ending	<u>\$ 9,943</u>	<u>\$ 8,064</u>